

**AMENDMENTS TO THE CLAIMS**

The following listing of claims will replace all prior versions and listings of claims in the application.

**Listing of Claims:**

- 1-28. (Cancelled)
29. (Previously Presented) A shoe comprising:
  - a flexible upper for receiving a foot;
  - a closure panel arranged at an instep area of the flexible upper; and
  - a tightening element coupled to the closure panel and arranged at a heel region of the shoe, the tightening element operatively retaining the shoe on the foot by biasing the closure panel against the instep area,wherein the closure panel three-dimensionally encompasses the instep area of the upper and comprises a foam layer on a side proximate the upper.
30. (Currently Amended) The shoe of claim 29[[1]], wherein the closure panel comprises a flexible material.
31. (Previously Presented) The shoe of claim 30, wherein the closure panel is adapted to conform flexibly to the instep area of the upper.
32. (Currently Amended) The shoe of claim 29[[1]], wherein the closure panel is disposed on an exterior of the upper.
33. (Currently Amended) The shoe of claim 29[[1]], wherein the closure panel is fixedly anchored to at least one of the lower forefoot portion of the upper and the sole of the shoe.
34. (Cancelled)
35. (New) The shoe of claim 29, wherein the closure panel comprises a side region extending to at least one of a lateral rear side and a medial rear side of the shoe for connecting the closure panel to the tightening element.

36. (New) The shoe of claim 35, further comprising at least one of a lateral receiving element and a medial receiving element, wherein a portion of the closure panel is slidable within the receiving element when the tightening element is operated to bias the closure panel against the instep area of the upper.

37. (New) The shoe of claim 36, wherein the receiving element encompasses a rear portion of the upper from below the upper.

38. (New) The shoe of claim 29, wherein the closure panel comprises a side region projecting to at least one of a lateral front side and a medial front side of the shoe, the side region of the closure panel attached to at least one of a lower forefoot portion of the upper and a sole of the shoe.

39. (New) The shoe of claim 29, wherein the closure panel defines a ventilation opening.

40. (New) The shoe of claim 29, wherein the tightening element is connected to the closure panel by a pulling element to transmit a force to the closure panel.

41. (New) The shoe of claim 40, wherein the pulling element comprises at least one sheathed cable extending from the tightening element to the closure panel.

42. (New) The shoe of claim 41, wherein the cable extends on both a lateral side of the shoe and on a medial side of the shoe from the tightening element to the closure panel.

43. (New) The shoe of claim 41, wherein the cable extends at least partially below an insole of the shoe.

44. (New) The shoe of claim 40, wherein the pulling element is securable to the closure panel at, at least two different locations.

45. (New) The shoe of claim 29, wherein the tightening element comprises a lever mechanism.

46. (New) The shoe of claim 45, wherein the lever mechanism comprises a pivotable lever couplable to a pulling element.

47. (New) The shoe of claim 46, wherein the lever is attached releasably to the heel region.

48. (New) The shoe of claim 47, wherein the lever comprises an axis and the heel region comprises a plurality of receptacles into which the axis of lever can be releasably received.
49. (New) The shoe of claim 47, wherein the heel region comprises a plurality of upwardly directed projections defining grooves adapted for releasably receiving the lever.
50. (New) The shoe of claim 46, wherein the pulling element is coupled to the lever via an adjustment mechanism to adjust a force applied to the pulling element caused by pivoting the lever.
51. (New) The shoe of claim 50, wherein the adjustment mechanism comprises:  
a slide moveable along the lever for receiving the pulling element; and  
an adjustment screw attached to the lever, wherein operation of the adjustment screw causes a movement of the slide along the lever.
52. (New) The shoe of claim 51, wherein the adjustment screw is arranged so as to be adjustable independently of a position of the lever.
53. (New) The shoe of claim 52, wherein an operating head for rotating the adjustment screw is arranged at an end of the lever remote from a pivot.
54. (New) The shoe of claim 53, wherein the heel defines a recess for at least partially receiving the lever mechanism.
55. (New) The shoe of claim 54, wherein the lever is securable in the recess in an upwardly pivoted position.
56. (New) The shoe of claim 55, wherein at least one of the lever and the recess comprise structure to retain the lever in the recess of the shoe.